App F IX 4

Previous References

(1941 / hl)

File No 158-41

Serial Nos. 1, 2

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Two

Part B for March 42

SUBJECT

Budget estimates and other financial statements of local bodies

To,

The Comptroller

The D C's of Districts

The President, city municipal council Mysore

The municipal commissioner, city

L 9045-56/27 3 42

Issues certain instructions in the matter of ——

Sec
28 6 42

1603/2

General and Revenue Secretariat

File No RU 158 of 1941 [App F III-2

Serial No 1

Budget estimates and other Financial statements of Local Bodies.

---

1 The rules require that in the above financial statements Normal revenue and Normal expenditure should be shown separately While working out Normal expenditure, the provision or outlay on account of Original works is being excluded at present I think that it is necessary to include under "Normal expenditure" provision or outlay on account of minor and petty works, only ~~new~~ works of magnitude being excluded for the purpose

2 This question may kindly be examined in the L S G Branch, in consultation with the Comptroller, and suitable instructions issued to Local Bodies

1 9 41

Secretary
Law department
(with compliments)

3 21/9/41

4 This will, in the first instance be sent, for the comptroller for furnishing a note on the above subject

Law Sec
17/11/41

LCO No. 294 of 24/11/41

24/11/41

Forwarded with compliments to the Comptroller to the Govt of Mysore for favour of a note on the above subject

B.O

Commissioner

GEN & REV SECRETARIAT 1 SEP 1941 1037 FINANCIAL BRANCH

SECY LAW DEPT 1941 GOVT OF MYSORE

SEC 17 NOV 1941 GOVT OF MYSORE

C L AND

26 NOV 1941 310/CLA

NOTE—Contn Sheet

No 43/CLAD dated 26 11 41

OFFICE OF THE ASST COMPTROLLER 9 MYSORE 30 NOV 1941 LOCAL AUDIT CIRCLE

1403/L

File No ~~No 325/spl dated 12-1-42~~ of 194

General and Revenue Secretariat

Serial No

U O No 323/C LAD dated 12th January 1942.

SECY LAW DEPT 395 12 JAN 1942 GOVT OF MYSORE

6 Returned with Compliments.

As suggested by the Financial Secretary, it is necessary to make a distinction between the works to be classed as Normal and Special. This can be done by fixing a money limit as has been done in the case of Commercial Departments and concerns where the cost of works is charged to Revenue within certain prescribed limits though the expenditure is of a capital nature. A money limit of Rs 1000, 250 and 100 may be prescribed for city, Town and minor Municipalities respectively and it may be ruled that only original works costing more than this limit have to be classed as special.

H. Varaga Rao
Comptroller.

FR/9

Hm 2 12/1/42

7 For orders whether the above suggestion may be adopted

Hm 21/1/42

8 The Financial Secy may be consulted on the above proposal

Law Secy 21/1/42

SECY LAW DEPT 241 22 JAN 1942 GOVT OF MYSORE

Hm 2 26/1/42

9 I think the suggestion of the Comptroller should be accepted for a period of two years at the end of which period the position may be reexamined

Hm 2/2/1942

Budget of Military Department for normal & special expenditure

General and Revenue Secretariat | File No of 194 | [App F III—2

Serial No

10) If approved, orders will be issued in accordance with the Comptroller's opinion above as modified by the Financial Secretary

Law Secy for 27/2/42

11) May be approved

Minister (L S G).

Hm 3/2/42 for

12 Secy 12/2/42

Hm 12/2/42 for

Submitted with a draft O.M. for appr.

Secy 28/2/42

A Draft O.M. is put up which may be subd to the H. Secy also

Well, if appd. issue in multigraph.

SK 12/3/42

may be issued after perusal by the H. Secy

Law Secy for 18/3/42

Hm Secy (M C)

Hm 18/3/42 for

AD 19/3/42 JUS 19/3

Hm 19/3/42

Issue

Secy

GEOY LAW DEPT 1010 1942 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR LS&GSP H Date 3 2 42 No.

GEOY LAW DEPT 1190 1942 GOVT OF MYSORE

FINANCE U O No FI 5463 1 P MAR 1942

NOTE—Cover Sheet

W D 04155—GWB—55 000—2-10 41

Serial No

If approved, this will now be sent to the multigraph section for making 150 copies

Subs to the Asst Secy & Regr

Regr (ME) 27/3

27/3

Regr (ME) for 27/3/42

28/3/42

Multigraph Sec)

25 unsigned copies & 75 copies (signed) may be sent to H.S. & E-Bor

18/5 Multigraph Section)

20, The Comptroller
The D C's Desk
The Prdh, ex mil Cl, Mysore
The mil Comm, ex mil Cl, B'lore

L 9045-56 27/3/42

Issues certain instructions in the matter

3668

Proofs for appl received back on the 15/5/42

18/5

B 22/6/42

G R S App F VI—G 2]

SUBJECT

✓ 12 Type-7 copies

~~150~~

~~100 copies (Non-Multigraphed)~~

~~to each of the 9 Dep-ts~~ 10

~~Committees~~

Diary No of letter replied to 10 ~~copies~~

~~5~~

~~to Secy~~

~~5 copies to Comptr.~~

~~4 to Secy~~

Section Nil

File No 158-41

Serial No 2

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 27 3 42 194

Read—

Signed by ~~[illegible]~~ GRRao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

because there is a temporary arrangement for 2 years only to

Order thereon—No L 9045-56

1 The primary rules of finance require that Normal Revenue & Normal Expire should be distinguished from Special or adventitious Revenue ~~or~~ Special Expire The Budget Estimates & other financial Statements prepared by the Municipalities

at present do not strictly follow this principle. In provisioning for, or working out, Normal expenditure, the provision or outlay on account of original works is being excluded.

2 It is necessary to distinguish the works to be classed as 'Normal' & 'Special' so that special receipts or special expenditure in any one year may not be adopted as the basis for the next & future years, so that the finances of an institution may be correctly assessed.

3 It is accordingly desirable that only works of magnitude involving a large outlay are excluded from "Normal Expenditure" and that provision or outlay on account of minor & petty works is invariably included therein.

List of Enclosures

4 Govt are accordingly pleased to lay down the following limits for the several Municipalities and to direct that only original works costing more than these limits be classed as "Special" while those costing less be included under "Normal Expenditure"

City Mittee	–	Rs	1000 (in words)
Town	,,	,,	250 ,,
Minor	,,	,,	100 ,,

Copied by

Examined by

The Budget Estimates & the Financial Stat

of the several Municipalities should be prepared on the abovementioned basis from this year 1942-43. This procedure will be in force for a period of two years for the present. Its continuance ~~on~~ as a permanent feature will be examined at the end of the Board period on receipt of a ~~Com~~ report from the Comptr on the working of the arrangement. The Comptr is requested to submit a report in the matter before Decr 1945.

pp 5

✓
Prime Law Offr

To the Comptr ✓
D ci of Obs ✓
Pol Cs Mel Cl, Mayor ✓
Commrs, Bhor Cs Mlbs
Hero the Pol

Obs
12/3

Sl 327

S. O

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read:-

Order No L.9045-56/Ml 158-41-2

Dated, Bangalore, 27th March 1942

The primary rules of finance require that Normal Revenue and Normal Expenditure should be distinguished from special or adventitious Revenue or Special expenditure The Budget Estimates and other Financial Statements prepared by the Municipalities at present do not strictly follow this principle In providing for or working out, normal expenditure, the provision or outlay on account of original works is being excluded

2 It is necessary to distinguish the works to be classed as 'Normal' and 'Special' so that special receipts or special expenditure in any one year may not be adopted as the basis for the next and future years so that the finances of an institution may be correctly assessed

3 It is accordingly desirable that only works of magnitude involving a large outlay are excluded from "Normal Expenditure" and that provision or outlay on account of minor and petty works is invariably included thereunder

4 Government are accordingly pleased to lay down the following limits for the several Municipalities and to direct that only original works costing more than these limits be classed as "Special while those costing less be included under "Normal Expenditure" -

City Municipalities	-	Rs 1000	(Rupees One thousand)
Town "	-	" 250	(Rupees Two hundred & Fifty)
Minor "	-	" 100	(Rupees One hundred)

The Budget Estimates and other financial statements of the several Municipalities should be prepared on the abovementioned basis from the year 1942-43

5 This procedure will be in force for a period of two years for the present Its continuance as a permanent feature will be examined at the end of the said period on receipt of a report from the Comptroller on the working of the arrangement The Comptroller is requested to submit a report in the matter before December 1943

For Secretary to Government,
Law Department

To
The Comptroller to Government
The Deputy Commissioners of Districts,
The President, City Municipal Council, Mysore,
The Commissioner, Bangalore City Municipality,
through the President

RS 7

S O **Government of His Highness the Maharaja of Mysore.**

GENERAL AND REVENUE SECRETARIAT

No L 9045 56/Ml 158 41 2 Dated Bangalore 27th March 1942

Classification of Normal Revenue and Normal Expenditure and Special Revenue and Special Expenditure

Issues instructions re ————in the preparation of Budget Estimates and other Financi l Statements of the Municipalities

---

ORDER NO L 9045-56/ML 158-41-2 DATED, 27TH MARCH 1942

The primary rules of finance require that Normal Revenue and Normal Expenditure should be distinguished from special or adventitious Revenue or Special expenditure The Budget Estimates and other Financial Statements prepared by Municipalities at present do not strictly follow this principle In providing for or working out normal expenditure, the provision or outlay on account of original works is being excluded

2 It is necessary to distinguish the works to be classed as Normal and 'Special' so that special receipts or special expenditure in any one year may not be adopted as the basis for the next and future years so that the finances of an institution may be correctly assessed

3 It is accordingly desirable that only works of magnitude involving a large outlay are excluded from Normal Expenditure and that provision or outlay on account of minor and petty works is invariably included thereunder

4 Government are accordingly pleased to lay down the following limits for several Municipalities and to direct that only original works costing more than these limits be classed as Special while those costing less be included under 'Normal Expenditure' -

City Municipalities	- Rs 1000	(Rupees One thousand)
Town	- Rs 250	(Rupees Two hundred & fifty)
Minor	- Rs 100	(Rupees One hundred)

The Budget Estimates and other financial statments of the several Municipalities should be prepared on the above-mentioned basis from the year 1942 -43

5 This procedure will be in force for a period of two years for the present Its continuance as a permanent feature will be examined at the end of the said period on receipt of a report from the Comptroller on the working of the arrangement The Comptroller is requested to submit a report in the matter before December 1943

H V NARAYANA RAO,
Secretary to Government
Law Department

To--The Comptroller to Government
The Deputy Commissioners of Districts
The President, City Municipal Council, Mysore,
The Commissioner, Bangalore City Municipality,
through the President